

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA

- against -

WILLIAM WEINER,
Defendant.

ORDER

22 Cr. 19 (PGG)

PAUL G. GARDEPHE, U.S.D.J.:

In a November 8, 2024 order, this Court directed the parties to make a joint submission stating what Dr. William Weiner’s outstanding tax liability is, together with a proposed order of restitution. (Nov. 8, 2024 Order (Dkt. No. 491) at 1-2) On November 15, 2024, the parties submitted a joint letter regarding Weiner’s outstanding tax liability. (Nov. 15, 2024 Joint Ltr. (Dkt. No. 498)) In that letter, the parties indicate that they remain “in disagreement about the appropriate restitution order” and about the total amount that Weiner currently owes the IRS. (Id. at 1)

The parties’ joint letter does not adequately explain the basis for the parties’ differing restitution amounts. As to the loss associated with Weiner’s tax fraud, the Government and the defense both originally calculated the loss amount as \$59,396. (See Sept. 30, 2024 Govt. Ltr. (Dkt. No. 475) at 2; Oct. 10, 2024 Def. Ltr. (Dkt. No. 480) at 3 (“Dr. Weiner does not contest the amount of \$59,396.00 in restitution to the IRS cited by the Government[.]”)) In the November 15, 2024 joint letter, however, the Government says that the “total restitution due to the IRS . . . is \$76,127[.]” (Nov. 15, 2024 Joint Ltr. (Dkt. No. 498) at 2) The Government does not explain why its calculation of the tax loss amount has increased from \$59,396 to \$76,127.

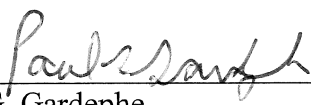
The parties also disagree as to the amount Weiner has already paid to the IRS in connection with his tax fraud. Weiner claims that the “amount[] accepted by the IRS and

credited to Dr. Weiner's account by the IRS to date [is] \$53,830[.]” (Id.) The Government contends that the only payment which has been “applied by the IRS to the defendant’s outstanding tax liability . . . [is] for 2019” and amounts to \$38,890. (Id.) The Government further states that Weiner’s checks for 2016, 2017, and 2018 (totaling \$75,654) have not been accepted by the IRS. (Id. at 2-3; see also Oct. 22, 2024 Govt. Ltr. (Dkt. No. 487) at 1) Weiner has not addressed the Government’s assertion that the IRS has not accepted Weiner’s checks for tax years 2016, 2017, and 2018. Weiner has also not addressed the Government’s assertion that check payments will be processed by the IRS only if accompanied by Form 870. (Nov. 15, 2024 Joint Ltr. (Dkt. No. 498) at 3)

The parties will make written submissions by **December 12, 2024** addressing the amount that Weiner currently owes the IRS, along with a proposed order of restitution. Absent agreement on an appropriate restitution award concerning Weiner’s tax fraud, this Court will direct the parties to appear for an in-person conference.

Dated: New York, New York
December 6, 2024

SO ORDERED.



Paul G. Gardephe
United States District Judge